

**County of Placer, California**

**Statement of Net Assets  
June 30, 2002**

	<b>Primary Government</b>			<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Children and Families Commission</b>
<b>Assets</b>				
Cash and investments	\$ 226,365,639	\$ 27,093,599	\$ 253,459,238	\$ 8,419,500
Receivables (net)	67,713,348	2,016,593	69,729,941	485,098
Internal balances	(227,429)	227,429	-	-
Other assets	2,299,016	38,740	2,337,756	9
Restricted cash and investments	-	1,036,860	1,036,860	-
Capital assets:				
Nondepreciable	48,947,617	4,541,744	53,489,361	-
Depreciable, net	134,323,234	76,867,715	211,190,949	-
Total assets	<u>479,421,425</u>	<u>111,822,680</u>	<u>591,244,105</u>	<u>8,904,607</u>
<b>Liabilities</b>				
Payables	18,073,060	1,810,021	19,883,081	595,664
Accrued interest	411,885	46,460	458,345	-
Deferred revenue	7,728,142	852,095	8,580,237	-
Noncurrent liabilities:				
Due within one year	7,124,110	628,999	7,753,109	-
Due in more than one year	54,325,794	9,339,186	63,664,980	-
Total liabilities	<u>87,662,991</u>	<u>12,676,761</u>	<u>100,339,752</u>	<u>595,664</u>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	155,053,706	77,361,111	232,414,817	-
Restricted for:				
Debt service	2,761,195	-	2,761,195	-
Other purposes	85,139,643	-	85,139,643	-
Unrestricted	148,803,890	21,784,808	170,588,698	8,308,943
Total net assets	<u>\$ 391,758,434</u>	<u>\$ 99,145,919</u>	<u>\$ 490,904,353</u>	<u>\$ 8,308,943</u>

The notes to the financial statements are an integral part of this statement.